

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

L.R. No.: 1154-05
Bill No.: SCS for HCS for HB 545
Subject: Boards, Committees, Commissions, Councils; Cities, Towns, and Villages;
Political Subdivisions; Taxation and Revenue - Sales and Use; Tourism
Type: Original
Date: April 28, 2011

Bill Summary: This proposal repeals certain requirements for board members of a tourism community enhancement district in the city of Riverside and modifies provisions relating to transient guest taxes.

FISCAL SUMMARY

| ESTIMATED NET EFFECT ON GENERAL REVENUE FUND | | | |
|---|------------|------------|------------|
| FUND AFFECTED | FY 2012 | FY 2013 | FY 2014 |
| | | | |
| | | | |
| Total Estimated Net Effect on General Revenue Fund | \$0 | \$0 | \$0 |

| ESTIMATED NET EFFECT ON OTHER STATE FUNDS | | | |
|---|------------|------------|------------|
| FUND AFFECTED | FY 2012 | FY 2013 | FY 2014 |
| | | | |
| | | | |
| Total Estimated Net Effect on <u>Other</u> State Funds | \$0 | \$0 | \$0 |

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 5 pages.

| ESTIMATED NET EFFECT ON FEDERAL FUNDS | | | |
|---|------------|------------|------------|
| FUND AFFECTED | FY 2012 | FY 2013 | FY 2014 |
| | | | |
| | | | |
| Total Estimated Net Effect on <u>All</u> Federal Funds | \$0 | \$0 | \$0 |

| ESTIMATED NET EFFECT ON FULL TIME EQUIVALENT (FTE) | | | |
|--|----------|----------|----------|
| FUND AFFECTED | FY 2012 | FY 2013 | FY 2014 |
| | | | |
| | | | |
| Total Estimated Net Effect on FTE | 0 | 0 | 0 |

☐ Estimated Total Net Effect on All funds expected to exceed \$100,000 savings or (cost).

☐ Estimated Net Effect on General Revenue Fund expected to exceed \$100,000 (cost).

| ESTIMATED NET EFFECT ON LOCAL FUNDS | | | |
|-------------------------------------|-------------------------|-------------------------|-------------------------|
| FUND AFFECTED | FY 2012 | FY 2013 | FY 2014 |
| Local Government | \$0 to (Unknown) | \$0 to (Unknown) | \$0 to (Unknown) |

FISCAL ANALYSIS

ASSUMPTION

Section 67.1956

Officials from the **County of Platte** and the **City of Riverside** did not respond to **Oversight's** request for fiscal impact.

Oversight assumes this proposal removes certain requirements for qualifications for members of tourism community enhancements districts. **Oversight** assumes this proposal adds no new expenditure of funds or adds no new duties; therefore, Oversight assumes there would be no state or local fiscal impact.

Sections 67.1003 & 67.1005

Officials from the **Department of Revenue** and the **County of St. Louis** assume that there is no fiscal impact from this proposal.

Oversight assumes there would be some cities and counties that are currently collecting this tax that would be prohibited from collecting a transient guest tax under this proposal; therefore, Oversight assumes a \$0 to unknown cost to local governments.

| <u>FISCAL IMPACT - State Government</u> | FY 2012 (10 Mo.) | FY 2013 | FY 2014 |
|---|---------------------|------------|------------|
| | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

| <u>FISCAL IMPACT - Local Government</u> | FY 2012 (10 Mo.) | FY 2013 | FY 2014 |
|---|---------------------|---------|---------|
|---|---------------------|---------|---------|

LOCAL GOVERNMENT FUNDS

Loss - transient guest tax

ESTIMATED NET EFFECT ON LOCAL GOVERNMENT FUNDS

| | | |
|-----------------------------|-----------------------------|-----------------------------|
| <u>\$0 to (Unknown)</u> | <u>\$0 to (Unknown)</u> | <u>\$0 to (Unknown)</u> |
|-----------------------------|-----------------------------|-----------------------------|

KG:LR:OD

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

FISCAL DESCRIPTION

Sections 67.1003 & 67.1005

Currently, certain cities and counties are authorized to impose, upon voter approval, a transient guest tax of up to 5% for the promotion of tourism or for the promotion of tourism and funding a convention and visitors bureau. Cities and counties that already impose a transient guest tax pursuant to any other section of law are prohibited from imposing the transient guest tax.

This act prohibits any city from imposing a transient guest tax if the city is located in whole or in part in a county that already imposes a transient guest tax. In addition, any county that has a city located in whole or in part within its boundaries that already imposes a transient guest tax is prohibited from also imposing a transient guest tax.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

SOURCES OF INFORMATION

Department of Revenue
County of St. Louis

NOT RESPONDING

Cities of: Ashland, Belton, Bernie, Bonne Terre, Boonville, California, Cape Girardeau, Clayton, Columbia, Dardenne Prairie, Excelsior Springs, Florissant, Frontenac, Fulton, Gladstone, Grandview, Harrisonville, Independence, Jefferson City, Joplin, Kansas City, Kearney, Kirksville, Knob Noster, Ladue, Lake Ozark, Lebanon, Lee Summit, Liberty, Linn, Louisiana, Maryland Heights, Maryville, Mexico, Neosho, O'Fallon, Pacific, Peculiar, Popular Bluff, Raytown, Republic, Richmond, Riverside, Rolla, Sedalia, Springfield, St. Charles, St. Joseph, St. Louis, St. Robert, Sugar Creek, Sullivan, Warrensburg, Warrenton, Webb City, Weldon Spring, West Plains

NOT RESPONDING (continued)

Counties of: Andrew, Barry, Bates, Boone, Buchanan, Butler, Callaway, Camden, Cape Girardeau, Carroll, Cass, Clay, Cole, Cooper, DeKalb, Franklin, Greene, Hickory, Holt, Jackson, Jasper, Jefferson, Johnson, Knox, Laclede, Lafayette, Lawrence, Lincoln, Marion, Miller, Moniteau, Monroe, Montgomery, New Madrid, Nodaway, Ozark, Pemiscot, Perry, Phelps, Platte, Pulaski, Scott, St. Charles, St. Francois, Taney, Texas, Warren, Webster

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive, flowing style.

Mickey Wilson, CPA
Director
April 28, 2011